

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 492 - HB 978**

February 23, 2009

**SUMMARY OF BILL:** Authorizes the Board of Accountancy to extend the timetable for completion of education requirements more than 200 days beyond the date of the CPA examination should the applicant present a request and proof of good cause. Authorizes the Board to report the score of the examination to the applicant prior to the completion of the educational requirements. Prohibits certification from being issued until all education requirements have been met and the examination has been passed.

**ESTIMATED FISCAL IMPACT:**

**MINIMAL**

Assumption:

- According to the Board, the changes in the timetable for completion of education and score reporting will have no fiscal impact on the state.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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